

Motif konvergensi IFRSs di Indonesia dan dampaknya terhadap kebijakan perpajakan = IFRSs convergence motive in Indonesia and its impact to tax policy

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Abstrak

[ABSTRAK

Tesis ini membahas motif konvergensi IFRSs di Indonesia dan bagaimana dampaknya terhadap kebijakan perpajakan. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil penelitian menunjukkan bahwa sistem perekonomian dunia didominasi oleh sistem kapitalisme global yang heroirikan pergerakan modal uang yang bebas, lintas batas dan memberi peluang investasi portofolio lebih berkembang dari FDI. Kebutuhan untuk mengalirkan ataupun mendapatkan modal lintas batas akhirnya mendorong terwujudnya IFRSs sebagai standar akuntansi global. Konvergensi IFRSs di Indonesia merupakan sebuah kenyataan global yang tidak bisa dihindarkan dan bukan sebnah opsi karena status pelaku dalam lingkungan masyarakat ekonomi global sekaligus konseknensi keanggotaan dalam organisasi intemasional yang mendakung konvergensi. Kebijakan otoritas pajak untuk merespon konvergensi IFRSs seharusnya berkaitan dengan fungsi budgetair dan regulerend bagi perekonomian nasional

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ABSTRACT

The concern of this study is about IFRSs convergence motive in Indonesia and its impact to tax policy. The study uses qualitative method research and descriptive design approach. The findings show that world economic system is dominated by global capitalism system that identic with the free movement of capital and give portfolio investment a chance to rise faster than foreign direct investment. A need to flow or get borderless capital finally encourage IFRSs as global accounting standard, IFRSs convergence in Indonesia is an unavoidable global reality. It was not an option because Indonesia is an actor in global economic society and its consequence as member of international organizations that support IFRSs convergence. Tax authority policy to respon IFRSs convergence should be related with budgetair and regalerend function fur national economy;The concern of this study is about IFRSs convergence motive in Indonesia and its impact to tax policy. The study uses qualitative method research and descriptive design approach. The findings show that world economic system is dominated by global capitalism system that identic with the free movement of capital and give portfolio investment a chance to rise faster than foreign direct investment. A need to flow or get borderless capital finally encourage IFRSs as global accounting standard, IFRSs convergence in Indonesia is an unavoidable global reality. It was not an option because Indonesia is an actor in global economic society and its consequence as member of international organizations that support IFRSs convergence. Tax authority policy to respon IFRSs convergence should be related with budgetair and regalerend function fur national economy, The concern of this study is about IFRSs convergence motive in Indonesia and its impact to tax policy. The study uses qualitative method research and descriptive design approach. The findings show that world economic system is dominated by global capitalism system that identic with the free movement of capital and give portfolio investment a chance to rise faster than foreign

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